

PERSONAL PROPERTY PETITION FOR REVIEW OF VALUATION

EXHIBIT(S) Page 1 of 14

FILED FOR TAX YEAR 2009 in Pima COUNTY

- All THREE copies must be mailed or hand delivered to the County Assessor. See instructions for filing requirements and appeal procedures.
- Persons receiving a Notice of Value may file this petition with the County Assessor on or before the deadline shown on the Notice of Value.
- The County Assessor may reject any petition not meeting statutory requirements. Only one appeal for each Notice of Value will be accepted.
- **NOTE: PETITIONER MUST COMPLETE SECTIONS 1 THROUGH 10 WHERE APPLICABLE. SHADED AREAS ARE FOR OFFICIAL USE ONLY.**

1. DATE FILED <u>08 /10 /2009</u>	ACCOUNT NO. <u>Store # 3305 Property Location: 5530 E Bro</u>
2. TYPE OF PROPERTY: <input checked="" type="checkbox"/> COMMERCIAL / INDUSTRIAL <input type="checkbox"/> AGRICULTURAL <input type="checkbox"/> APARTMENT EQUIPMENT AND FURNISHINGS <input type="checkbox"/> MOBILE HOME <input type="checkbox"/> OTHER (specify) _____	
3. INTEREST IN PROPERTY: <input checked="" type="checkbox"/> OWNER <input type="checkbox"/> OTHER (specify) _____	Agents must include an Agency Authorization form.
4. BUSINESS ADDRESS OR LEGAL DESCRIPTION: _____	
5A. TYPE OR PRINT OWNER'S NAME AS SHOWN ON THE NOTICE OF VALUE. Circuit City Stores West Coast PO Box 5695 Glen Allen VA TATE 23058	5B. PROVIDE CORRECT INFORMATION IF DIFFERENT FROM ITEM 5A. NAME <u>26 200</u> ADDRESS <u>171 353</u> CITY <u>CATER</u> STATE <u>VA</u>
6A. MAIL DECISION TO: (PRINT OR TYPE) Ernst & Young LLP E 901 East Cary Street Suite 1000 Richmond VA TATE 23219	6B. IF PETITION IS FILED BY OTHER THAN OWNER, SPECIFY: Ernst & Young LLP E 901 East Cary Street Suite 1000 Richmond VA TATE 23219

7. **BASIS FOR THIS PETITION:** Owner's evidence supporting this petition must be identified and attached to the petition in order to be considered by the County Assessor. NOTE: Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation or changing the legal classification of the property.

See Attached

8. OWNER'S OPINION OF VALUE	FULL CASH VALUE \$ <u>53,700</u>	LIMITED PROPERTY VALUE \$ <u>53,700</u>	LEGAL CLASS	ASMT RATIO
9. VALUE SHOWN ON NOTICE OF VALUE	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	LEGAL CLASS	ASMT RATIO

10. I HEREBY AFFIRM THAT THE INFORMATION INCLUDED OR ATTACHED IS TRUE AND CORRECT.

x See Attached

(704) 331-2004

SIGNATURE OF OWNER OR AGENT

TELEPHONE

IN MARICOPA AND PIMA COUNTIES ONLY: Check here if you want this appeal to be heard "On The Record". This means that neither you nor the Assessor will appear in person before the State Board of Equalization to offer testimony. Submit any additional written or typed information with this appeal.

CHECK TO REQUEST A MEETING WITH ASSESSOR.

AGENTS ONLY: State Board of Appraisal Registration Number _____

State Board of Equalization Number _____

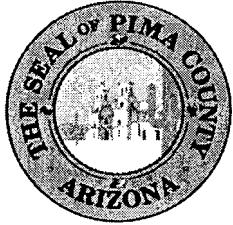
ASSESSOR'S DECISION	FULL CASH VALUE \$ <u>119399</u>	LIMITED PROPERTY VALUE \$ <u>119399</u>	LEGAL CLASS <u>1</u>	ASMT RATIO <u>2290</u>
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BASIS FOR DECISION: Appeal denied - see attached letter

DATE RECEIVED	DATE DECISION MAILED	REVIEWED BY	ASSESSOR OR CHIEF DEPUTY	
COUNTY BOARD OF EQUALIZATION DECISION	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	LEGAL CLASS	ASMT RATIO

BASIS FOR DECISION: _____

DATE RECEIVED	DATE DECISION MAILED	CHAIRMAN OR CLERK OF THE BOARD
ASSESSOR		



**Office of the Pima County Assessor
Personal Property Division
33 N. Stone Avenue Suite 110
Tucson, AZ 85701**

Bill Staples
Assessor

Monica Detaranto
Chief Deputy Assessor

August 26, 2009

Circuit City Stores West Coast
% Ernst & Young LLP
E 901 East Cary Street Suite 1000
Richmond VA 23219

Re: **Petition for Review filed for Circuit City Stores West Coast
Taxpayer number -9300393
Location number – 0065585**

Dear Mr. Long,

The Petition has been reviewed and no adjustments will be made. The information used for the 2009 evaluation was supplied by the taxpayer on their rendered 2009 business property statement. It is their affidavit of assets in place as of 12-31-08.

You may pursue this matter by filing with the State Board of Equalization 20 days of receiving this letter. If you have questions or concerns, please call me at 520-243-8704.

Sincerely,

Wendy Krueger

Wendy Krueger
Property Appraiser
(520)-243-8704

Circuit City engaged Ernst & Young to determine the appropriate personal property tax value of their store's personal property assets as of January 1, 2009. The standard used to determine their value is in accordance with Arizona's code section ARS 42-11001 where the basis of tax in AZ is either full cash value or limited property value. For personal property, value is determined using the cost approach and bonus depreciation is factored in to the valuation to arrive at FCV is implied. In accordance with this standard, Ernst & Young applied the Fair Market Value In-Place & In-Use premise of value. This is the highest premise of value under the value standard.

In determining the appropriate personal property value of the assets in place and in use as of January 1, 2009, the following steps were taken.

- To determine the value of the taxable furniture, fixtures, equipment, and leasehold improvements, Ernst & Young visited representative models of the subject property's site configuration and reviewed the subject store's detailed list of assets, as inventoried by Circuit City, to determine the replacement cost new, of the taxable assets. The replacement costs were derived using current vendor costs to Circuit City and, where appropriate, costs to install and place the assets in service.
- Through personal interviews with used equipment vendors, Ernst & Young derived the selling price of the assets to determine the amount of accumulated depreciation to apply to the replacement cost new, and, where appropriate, determine the like amount of accumulated depreciation of the costs to install and place the assets in service.
- Where (1) retail inventory held for sale, and/or (2) consumable supplies, are taxable assets, the same premise of value for the furniture, fixtures, equipment, and leasehold improvements were used. After a review of the adjustments made to the company's beginning cost of the retail inventory, including but not limited to obsolescence, distribution, freight, and etc., the fair market value of the inventory would not exceed its book value. Therefore, we have elected to use the book value of the inventory as its fair market value under the stated premise of value. For consumable supplies, the value was determined by the amount reported on the company's personal property tax rendition, which is approximately a one month's supply of the year ending balances for expensed supplies.

Therefore, for the purpose of the subject property, the replacement cost of the furniture, fixtures, equipment, and leasehold improvements is determined to be \$303,100 and its installed costs are determined to be \$29,700. The depreciated value of the furniture, fixtures, equipment, and leasehold improvements is determined to be \$64,800 and its depreciated installed costs are determined to be \$9,800.

Regarding store inventory and consumable supplies, their respective values are \$0 and \$300.

Therefore in total, the fair market value of the taxable assets at the subject location determined to be \$74,900.



Ernst & Young LLP
One James Center
Suite 1000
901 East Cary Street
Richmond, Virginia 23219-4065
Main tel: +1 804 344 6000
www.ey.com

August 10, 2009

RECEIVED

Bill Staples
Pima County Assessor
33 N Stone # 110
Tucson, AZ 85701

Notice of Appeal
Circuit City, Inc. and all legal subsidiaries
Account Number: 0059974

Dear Sirs:

On behalf of our client, Circuit City Inc., we respectfully appeal the assessment of the above property. As a result of their protection under the current federal bankruptcy proceedings, we must protect their administrative appeal rights and are using this letter as a means exercising such protection.

Further information will be provided at a later date in support of our opinion of value.

We may be reached at (704) 331-2004 in case you have further concerns or questions.

Very truly yours,

Charlie

Charles Long
Authorized Agent

Copy to: Jeff McDonald, Circuit City
Jeff Knopke, Circuit City

PIMA COUNTY ASSESSOR

2009 AUG 14 AM 10:58



RECEIVED

April 23, 2009

GENERAL APPOINTMENT OF AGENCY

I have authorized Ernst & Young to represent Circuit City Store, Inc. and all legal subsidiaries for all property tax matters in the States listed on the attached. Ernst & Young has the general power to represent us in receiving notices of value, filing of returns, obtaining copies of appraisals, tax assessments, or any other information relevant to property tax matters. Ernst & Young is also authorized to negotiate and accept any settlement reached with all assessment and appraisal authorities to including boards of equalization, appraisal review boards, state tax commissions, or other entities exercising authorities or review of property tax assessments, abatements, exemptions or any matter upon which it has administrative jurisdiction.

This appointment of agency remains in effect for tax year 2009 or until revoked in writing by Circuit City, Inc. or Ernst & Young. Please send all correspondence the Circuit City address.


Signed (Jeff McDonald)

Jeff McDonald, VP Tax
Printed Name and Title

Circuit City Stores, Inc.
% Tax Department
Post Office Box 42304
Richmond, VA 23242
Mailing Address

(804) 486-4000
Telephone

Fax Number

April 23, 2009
Date

Ernst & Young LLP

Signed (Ernst & Young)

Ernst & Young LLP
Printed Name and Title

Attn: Property Tax Services
One James Center, Suite 1000
901 East Cary Street
Richmond VA 23219
Mailing Address

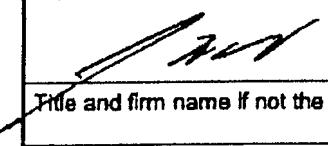
(804) 344-6000
Telephone

(804) 344-4538
Fax Number

		Appointment of Agent		
		Appraisal District USE ONLY	Date Received _____	
<p>Instructions: You can use this form:</p> <ul style="list-style-type: none"> • To name a tax agent to represent you in property tax matters; • To direct that tax notices be mailed to a person you name. Read the instructions carefully. This form will be in effect until you file another form with the appraisal district that revokes it or until you file a form that names a different agent 				
Step 1: Owner's name and address	Owner's name Circuit City Stores, Inc. & legal subsidiaries Current mailing address (number and street) P.O. Box 42304 City Richmond VA 23242 Telephone number 804-486-4000			
	Step 2: Describe the property	<input checked="" type="checkbox"/> All property listed for this owner at the above address <input type="checkbox"/> The following property (give account or legal description) <hr/> <hr/> <hr/> continue on attached pages if needed		
		<input checked="" type="checkbox"/> General power to represent me in property tax matters concerning this property <input type="checkbox"/> Specified powers: the agent has only the powers specified below <ul style="list-style-type: none"> <input type="checkbox"/> file notices of protest and present protests before the appraisal review board <input type="checkbox"/> receive confidential information <input type="checkbox"/> negotiate and resolve disputed tax matters <input type="checkbox"/> other action (specify) _____ 		
Step 3: Specify the agent's authority for property tax matters (skip to step 6 if you only want to change tax notice mailing)	Agent's name ERNST & YOUNG LLP % Property Tax Services Current mailing address (number and street) One James Center, Suite 1000 901 East Cary Street City, state and zip code Richmond, VA 23219 Telephone number 804-344-6000			
	Step 4: Name the agent for property tax matters	Date _____		
		If you do not fill in a date, the agent's authority will continue indefinitely. You must file a statement revoking this form or designate a new agent to end the agent's authority.		

RICHMOND
 CITY
 2009 AUG 14 AM 10:58
 PLATA COUNTY ASSESSOR

Complete steps 6-9 if you want tax notices mailed to an agent.
SKIP TO STEP 10 IF YOU DON'T WANT TO CHANGE TAX NOTICE MAILING.

Step 6: Check if you want property tax notices delivered to an agent	<input checked="" type="checkbox"/> I want my agent to receive all my property tax notices and other communications for this property, including appraisal notices, appraisal review board orders and hearing notices, tax bills, and collections notices <input type="checkbox"/> Specified powers: the agent has only the powers specified below <ul style="list-style-type: none"> <input type="checkbox"/> All communications from the chief appraiser <input type="checkbox"/> All orders, notices, and other communications from the ARB <input type="checkbox"/> All tax bills and notices from all taxing entities served by the appraisal district. <p>Note: These notices can affect your legal rights. The affected offices are not required by law to send you duplicate copies.</p>
Step 7: Describe the property for which property tax notices will be delivered	<input checked="" type="checkbox"/> The following property (give account number or legal description) Please see Step 2. continue on attached pages if needed <input type="checkbox"/> My agent will provide a list <p>Note: The designation of an agent to receive communications only applies to properties you expressly identify and only affects notices generated after the date you file the list identifying the property with the appraisal district.</p>
Step 8: Name the person who will get the notices	Name of the person or firm Circuit City Stores, Inc. Current mailing address (number and street) P.O. Box 42304 City, state and zip code Telephone number Richmond VA 23242 804-486-4000
Step 9: Date the change of delivery ends	Date <p>If you do not fill in a date, tax notices will continue to be mailed to your agent indefinitely. You must file a statement revoking this form or designate a new agent to end the agent's authority.</p>
Step 10: Sign the form	Signature  Date the designation took effect April 23, 2009 Title and firm name if not the property owner This form must be signed by the property owner; a person the owner has specifically authorized to name tax agents; or by a corporate officer (if the owner is a corporation). A property manager or other agent should attach a copy of the document authorizing the person to designate agents.

PITTSBURGH COUNTY ASSESSOR
2009 RICS 14 FILED: 58

FILED FOR TAX YEAR 2009 in Pima COUNTY

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3. INTEREST IN PROPERTY: <input checked="" type="checkbox"/> OWNER <input type="checkbox"/> OTHER (specify) _____	Agents must include an Agency Authorization form.	
4. BUSINESS ADDRESS OR LEGAL DESCRIPTION: _____		
5A. TYPE OR PRINT OWNER'S NAME AS SHOWN ON THE NOTICE OF VALUE. Circuit City Stores West Coast PO Box 5695 Glen Allen VA TATE 23058 P	5B. PROVIDE CORRECT INFORMATION IF DIFFERENT FROM ITEM 5A. NAME _____ ADDRESS _____ CITY _____ STATE _____	
6A. MAIL DECISION TO: (PRINT OR TYPE) Ernst & Young LLP E 901 East Cary Street Suite 1000 Richmond VA TATE 23219 P	6B. IF PETITION IS FILED BY OTHER THAN OWNER, SPECIFY: Ernst & Young LLP COMPANY E 901 East Cary Street Suite 1000 Richmond VA TATE 23219 P	

7. **BASIS FOR THIS PETITION:** Owner's evidence supporting this petition must be identified and attached to the petition in order to be considered by the County Assessor. NOTE: Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation or changing the legal classification of the property.

See Attached

8. OWNER'S OPINION OF VALUE	FULL CASH VALUE \$ <u>74,900</u>	LIMITED PROPERTY VALUE \$ <u>74,900</u>	LEGAL CLASS	ASMT RATIO
9. VALUE SHOWN ON NOTICE OF VALUE	FULL CASH VALUE \$ <u>365472</u>	LIMITED PROPERTY VALUE \$ <u>365472</u>	LEGAL CLASS	ASMT RATIO

10. I HEREBY AFFIRM THAT THE INFORMATION INCLUDED OR ATTACHED IS TRUE AND CORRECT.

X See Attached

(704) 331-2004

SIGNATURE OF OWNER OR AGENT

TELEPHONE

IN MARICOPA AND PIMA COUNTIES ONLY: Check here if you want this appeal to be heard "On The Record". This means that neither you nor the Assessor will appear in person before the State Board of Equalization to offer testimony. Submit any additional written or typed information with this appeal.

CHECK TO REQUEST A MEETING WITH ASSESSOR.

AGENTS ONLY: State Board of Appraisal Registration Number _____

State Board of Equalization Number _____

ASSESSOR'S DECISION	FULL CASH VALUE \$ <u>365472</u>	LIMITED PROPERTY VALUE \$ <u>365472</u>	LEGAL CLASS <u>1</u>	ASMT RATIO <u>22%</u>
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BASIS FOR DECISION: Appeal denied - see attached letter

8-14-09

8-26-09

Main

Michelle R. Aai

DATE RECEIVED

DATE DECISION MAILED

REVIEWED BY

ASSESSOR OR CHIEF DEPUTY

COUNTY BOARD OF EQUALIZATION DECISION	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	LEGAL CLASS	ASMT RATIO
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BASIS FOR DECISION: _____

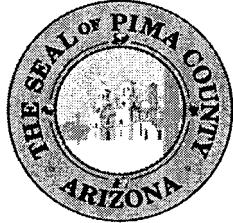
DATE RECEIVED

DATE DECISION MAILED

CHAIRMAN OR CLERK OF THE BOARD

DOR 82530 (Rev. 7/06)

ASSESSOR



**Office of the Pima County Assessor
Personal Property Division
33 N. Stone Avenue Suite 110
Tucson, AZ 85701**

Bill Staples
Assessor

Monica Detaranto
Chief Deputy Assessor

August 26, 2009

Circuit City Stores West Coast
% Ernst & Young LLP
E 901 East Cary Street Suite 1000
Richmond VA 23219

Re: Petition for Review filed for Circuit City Stores West Coast
Taxpayer number -9300393
Location number – 0059974

Dear Mr. Long,

The Petition has been reviewed and no adjustments will be made. The information used for the 2009 evaluation was supplied by the taxpayer on their rendered 2009 business property statement. It is their affidavit of assets in place as of 12-31-08.

You may pursue this matter by filing with the State Board of Equalization 20 days of receiving this letter. If you have questions or concerns, please call me at 520-243-8704.

Sincerely,

Wendy Krueger

Wendy Krueger
Property Appraiser



August 11, 2009

2009 AUG 14 AM 10: 55

Ernst & Young LLP
One James Center
Suite 1000
901 East Cary Street
Richmond, Virginia 23219-4065
Main tel: +1 804 344 6000
www.ey.com

Bill Staples
Pima County Assessor
33 N Stone # 110
Tucson, AZ 85701

RECEIVED

Notice of Appeal
Circuit City, Inc. and all legal subsidiaries
Store # 3305 Property Address; 5530 East Broadway Blvd

Dear Sirs:

On behalf of our client, Circuit City Inc., we respectfully appeal the assessment of the above property. As a result of their protection under the current federal bankruptcy proceedings, we must protect their administrative appeal rights and are using this letter as a means exercising such protection.

Further information will be provided at a later date in support of our opinion of value.

We may be reached at (704) 331-2004 in case you have further concerns or questions.

Very truly yours,

Charlie

Charles Long
Authorized Agent

Copy to: Jeff McDonald, Circuit City
Jeff Knopke, Circuit City

Circuit City engaged Ernst & Young to determine the appropriate personal property tax value of their store's personal property assets as of January 1, 2009. The standard used to determine their value is in accordance with Arizona's code section ARS 42-11001 where the basis of tax in AZ is either full cash value or limited property value. For personal property, value is determined using the cost approach and bonus depreciation is factored in to the valuation to arrive at FCV is implied. In accordance with this standard, Ernst & Young applied the Fair Market Value In-Place & In-Use premise of value. This is the highest premise of value under the value standard.

In determining the appropriate personal property value of the assets in place and in use as of January 1, 2009, the following steps were taken.

- To determine the value of the taxable furniture, fixtures, equipment, and leasehold improvements, Ernst & Young visited representative models of the subject property's site configuration and reviewed the subject store's detailed list of assets, as inventoried by Circuit City, to determine the replacement cost new, of the taxable assets. The replacement costs were derived using current vendor costs to Circuit City and, where appropriate, costs to install and place the assets in service.
- Through personal interviews with used equipment vendors, Ernst & Young derived the selling price of the assets to determine the amount of accumulated depreciation to apply to the replacement cost new, and, where appropriate, determine the like amount of accumulated depreciation of the costs to install and place the assets in service.
- Where (1) retail inventory held for sale, and/or (2) consumable supplies, are taxable assets, the same premise of value for the furniture, fixtures, equipment, and leasehold improvements were used. After a review of the adjustments made to the company's beginning cost of the retail inventory, including but not limited to obsolescence, distribution, freight, and etc., the fair market value of the inventory would not exceed its book value. Therefore, we have elected to use the book value of the inventory as its fair market value under the stated premise of value. For consumable supplies, the value was determined by the amount reported on the company's personal property tax rendition, which is approximately a one month's supply of the year ending balances for expensed supplies.

Therefore, for the purpose of the subject property, the replacement cost of the furniture, fixtures, equipment, and leasehold improvements is determined to be \$336,200 and its installed costs are determined to be \$51,300. The depreciated value of the furniture, fixtures, equipment, and leasehold improvements is determined to be \$46,000 and its depreciated installed costs are determined to be \$7,300.

Regarding store inventory and consumable supplies, their respective values are \$0 and \$400.

Therefore in total, the fair market value of the taxable assets at the subject location is determined to be \$53,700.



		Appointment of Agent	
		Appraisal District USE ONLY	Date Received
<p>Instructions: You can use this form:</p> <ul style="list-style-type: none"> • To name a tax agent to represent you in property tax matters; • To direct that tax notices be mailed to a person you name. Read the instructions carefully. This form will be in effect until you file another form with the appraisal district that revokes it or until you file a form that names a different agent. 			
Step 1: Owner's name and address	Owner's name Circuit City Stores, Inc. & legal subsidiaries		
	Current mailing address (number and street) P.O. Box 42304		
	City Richmond VA 23242	Telephone number 804-486-4000	
	<input checked="" type="checkbox"/> All property listed for this owner at the above address <input type="checkbox"/> The following property (give account or legal description) <hr/> <hr/> <hr/> continue on attached pages if needed		
Step 2: Describe the property	<input checked="" type="checkbox"/> General power to represent me in property tax matters concerning this property <input type="checkbox"/> Specified powers: the agent has only the powers specified below <ul style="list-style-type: none"> <input type="checkbox"/> file notices of protest and present protests before the appraisal review board <input type="checkbox"/> receive confidential information <input type="checkbox"/> negotiate and resolve disputed tax matters <input type="checkbox"/> other action (specify) _____ <hr/> <hr/> <hr/>		
	Step 3: Specify the agent's authority for property tax matters (skip to step 6 if you only want to change tax notice mailing)		
	Step 4: Name the agent for property tax matters ERNST & YOUNG LLP % Property Tax Services Current mailing address (number and street) One James Center, Suite 1000 901 East Cary Street City, state and zip code Richmond, VA 23219 Telephone number 804-344-6000		
	Step 5: Date the agent's authority ends	Date	
If you do not fill in a date, the agent's authority will continue indefinitely. You must file a statement revoking this form or designate a new agent to end the agent's authority.			

2009 MUS 14 MIN: 53

PARK COUNTY ASSESSOR

2009-04-28 14:27

Circuit City

804-967-8831 >> 0660472091186679900 P 4/9

Complete steps 6-9 if you want tax notices mailed to an agent.
SKIP TO STEP 10 IF YOU DON'T WANT TO CHANGE TAX NOTICE MAILING.

Step 6: Check if you want property tax notices delivered to an agent	<input checked="" type="checkbox"/> I want my agent to receive all my property tax notices and other communications for this property, including appraisal notices, appraisal review board orders and hearing notices, tax bills, and collections notices <input type="checkbox"/> Specified powers: the agent has only the powers specified below <ul style="list-style-type: none"> <input type="checkbox"/> All communications from the chief appraiser <input type="checkbox"/> All orders, notices, and other communications from the ARB <input type="checkbox"/> All tax bills and notices from all taxing entities served by the appraisal district. <p>Note: These notices can affect your legal rights. The affected offices are not required by law to send you duplicate copies.</p>
Step 7: Describe the property for which property tax notices will be delivered	<input checked="" type="checkbox"/> The following property (give account number or legal description) Please see Step 2. continue on attached pages if needed <input type="checkbox"/> My agent will provide a list <p>Note: The designation of an agent to receive communications only applies to properties you expressly identify and only affects notices generated after the date you file the list identifying the property with the appraisal district.</p>
Step 8: Name the person who will get the notices	Name of the person or firm Circuit City Stores, Inc. Current mailing address (number and street) P.O. Box 42304 City, state and zip code Richmond VA 23242 Telephone number 804-486-4000
Step 9: Date the change of delivery ends	Date <p>If you do not fill in a date, tax notices will continue to be mailed to your agent indefinitely. You must file a statement revoking this form or designate a new agent to end the agent's authority.</p>
Step 10: Sign the form	Signature  Date the designation took effect April 23, 2009 Title and firm name if not the property owner <p>This form must be signed by the property owner; a person the owner has specifically authorized to name tax agents; or by a corporate officer (if the owner is a corporation). A property manager or other agent should attach a copy of the document authorizing the person to designate agents.</p>

PIMA COUNTY ASSESSOR

2009 AUG 14 AM 11:00

RECEIVED

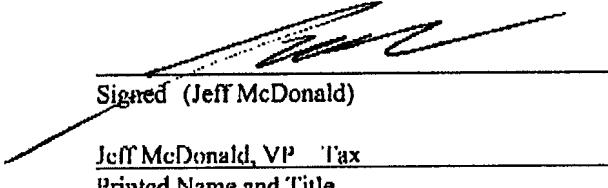


April 23, 2009

GENERAL APPOINTMENT OF AGENCY

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This appointment of agency remains in effect for tax year 2009 or until revoked in writing by Circuit City, Inc. or Ernst & Young. Please send all correspondence the Circuit City address.


Signed (Jeff McDonald)

Jeff McDonald, VP Tax
Printed Name and Title

Circuit City Stores, Inc.
% Tax Department
Post Office Box 42304
Richmond, VA 23242
Mailing Address

(804) 486-4000
Telephone

Fax Number

April 23, 2009
Date

Ernst & Young LLP

Signed (Ernst & Young)

Ernst & Young LLP
Printed Name and Title

Attn: Property Tax Services
One James Center, Suite 1000
901 East Cary Street
Richmond VA 23219
Mailing Address

(804) 344-6000
Telephone

(804) 344-4538
Fax Number

RECEIVED
PIMA COUNTY ASSESSOR
APR 23 2009

2009 APR 14 AM 12:00

PIMA COUNTY ASSESSOR